

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF ILLINOIS

UNITED STATES OF AMERICA, )  
                                  )  
Plaintiff,                   )  
                                  )  
v.                            )  
                                  )  
RAYMOND C. PERKINS; and    )  
CAMELA D. PERKINS,         )  
                                  )  
                                  )  
Defendant.                   ) 

---

**COMPLAINT**

The United States of America, at the direction of a delegate of the Attorney General and with the authorization of a delegate of the Secretary of the Treasury, pursuant to 26 U.S.C. § 7401, brings this civil action to reduce to judgment unpaid federal tax liabilities owed by Raymond C. Perkins and Camela D. Perkins. For its complaint, the United States alleges as follows:

**JURISDICTION AND PARTIES**

1. The district court has jurisdiction pursuant to 26 U.S.C. § 7402(a) and 28 U.S.C. §§ 1331, 1340, and 1345.
2. The defendant Raymond C. Perkins resides in St. Clair County, Illinois, within the jurisdiction of this Court.
3. The defendant Camela D. Perkins resides in St. Clair County, Illinois, within the jurisdiction of this Court.

**COUNT ONE**  
**(Claim Against Raymond Perkins to Reduce Income Tax Liabilities to Judgment)**

4. The United States incorporates paragraphs 1 through 3 as if specifically realleged herein.

5. A delegate of the Secretary of the Treasury made assessments against Raymond Perkins for income taxes for the periods, on the dates, and in the amounts described below. These liabilities have balances due as of May 25, 2020, including assessed and accrued late-filing and late-payment penalties under 26 U.S.C. § 6651 or penalties for failure to make estimated tax payments under 26 U.S.C. § 6654, costs, and statutory interest, and after applying any abatements, payments, and credits, as follows:

<b>Tax Period Ending</b>	<b>Assessment Date</b>	<b>Assessment Type</b>	<b>Amount Assessed</b>	<b>Balance Due 5/25/2020</b>
12/31/2006	7/26/2010	Tax	\$101,755.00	\$242,028.75
12/31/2008	7/27/2009	Tax	\$131,388.00	\$157,851.48
12/31/2017	6/18/2018	Tax	\$322,333.00	\$43,593.56
<b>Total</b>				<b>\$443,473.79</b>

6. Notice of the liabilities described in paragraph 5 was given to, and payment demanded from, Raymond Perkins.

7. Despite proper notice and demand, Raymond Perkins failed, neglected, or refused to fully pay the liabilities, and after the application of all abatements, payments, and credits, he remains liable to the United States in the amount of \$443,473.79, plus statutory additions and interest accruing from and after May 25, 2020.

8. On September 10, 2010, Mr. Perkins filed a request for a collection due process hearing with respect to tax years 2006 and 2008. The Internal Revenue Service's collection due process determination was made final on June 24, 2011.

9. Mr. Perkins entered into two separate installment agreements, each including tax years 2006 and 2008. The IRS terminated those agreements on May 14, 2013, and February 29, 2016.

10. Although a proceeding in court must generally be commenced within ten years after the assessment of a tax, this action has been timely commenced under 26 U.S.C. § 6502 because the statute of limitations was tolled pursuant to 26 U.S.C. § 6330(e) and § 6331(k)(2)(D) for 347 days for the income tax periods ending December 31, 2006 and December 31, 2008.

**COUNT TWO**  
**(Claim Against Raymond Perkins and Camela Perkins to Reduce Income Tax Liabilities to Judgment)**

11. A delegate of the Secretary of the Treasury made joint assessments against Raymond Perkins and Camela Perkins for income taxes for the periods, on the dates, and in the amounts described below. These liabilities have balances due as of May 25, 2020, including assessed and accrued late-filing and late-payment penalties under 26 U.S.C. § 6651 or penalties for failure to make estimate tax payments under 26 U.S.C. § 6654, costs, and statutory interest, and after applying any abatements, payments, and credits, as follows:

<b>Tax Period Ending</b>	<b>Assessment Date</b>	<b>Assessment Type</b>	<b>Amount Assessed</b>	<b>Balance Due 5/25/2020</b>
12/31/2009	5/25/2010	Tax	\$89,394.00	\$56,381.49
12/31/2011	7/9/2012	Tax	\$155,493.00	\$16,234.56
12/31/2018	12/9/2019	Tax	\$110,374.00	\$10,571.27
<b>Total</b>				<b>\$83,187.32</b>

12. Notice of the liabilities described in paragraph 11 was given to, and payment demanded from, Raymond Perkins and Camela Perkins.

13. Despite proper notice and demand, Raymond Perkins and Camela Perkins failed, neglected, or refused to fully pay the liabilities, and after the application of all abatements,

payments, and credits, they remain liable, jointly and severally, to the United States in the amount of \$83,187.32, plus statutory additions and interest accruing from and after May 25, 2020.

14. On September 10, 2010, Mr. and Mrs. Perkins filed a request for a collection due process hearing with respect to tax year 2009. The Internal Revenue Service's collection due process determination was made final on June 24, 2011.

15. Mr. and Mrs. Perkins entered into two separate installment agreements with respect to tax year 2009. The IRS terminated those agreements on May 14, 2013, and February 29, 2016.

16. Although a proceeding in court must generally be commenced within ten years after the assessment of a tax, this action has been timely commenced under 26 U.S.C. § 6502 because the statute of limitations was tolled pursuant to 26 U.S.C. § 6330(e) and § 6331(k)(2)(D) for 347 days for the income tax period ending December 31, 2009.

WHEREFORE, the plaintiff United States of America requests the following relief:

- A. Judgment against the defendant Raymond C. Perkins for income tax liabilities for the periods ending December 31, 2006, 2008, and 2017, in the amount of \$443,473.79, plus statutory additions and interest accruing from and after May 25, 2020, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c);
- B. Judgment against the defendant Raymond C. Perkins and the defendant Camela D. Perkins, jointly and severally, for income tax liabilities for the periods ending December 31, 2009, 2011, and 2018, in the amount of \$83,187.32, plus statutory additions and interest accruing from and after May 25, 2020, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c); and,
- C. The United States of America shall recover its costs and be awarded such other and further relief as the Court determines is just and proper.

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General  
Tax Division, U.S. Department of Justice

/s/ Robert J. Wille  
ROBERT J. WILLE  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 55  
Washington, D.C. 20044-0055  
Tel: 202-514-5573  
Fax: 202-514-5238  
e-Mail: Robert.J.Wille@usdoj.gov